

Taxation statistics 2009–10

Table 3: Partnership returns

Selected items for income years 1989–90 to 2009–10¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 partnership income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2009–10*.

2 The statistics for the 1989–90 to 2008–09 income years reported in this table may not match the statistics reported in previous editions of Taxation statistics because the statistics for these income years have been updated in this edition for partnership returns processed by 31 October 2011.

3 In 2000–01 the diesel fuel rebate scheme (DFRS) was extended to provide the full rebate to rail transport and marine transport and to cover the use of other like fuels. The diesel and alternative fuels grants scheme (DAFGS) was also introduced. Under DAFGS (or on-road scheme) grants are provided for the on-road use of fuel by businesses and other entities. As both diesel fuel rebates and diesel and alternative fuel grants are declared under the assessable government industry payments labels on trust income tax returns from 2000–01 onwards, assessable government industry payments from 2000–01 are significantly higher compared to assessable government industry payments in income years before 2000–01.

4 For the 2007–08 and later income years, the simplified tax system (STS) no longer operates and has been replaced by the small business entity provisions.

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Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1989–90 ²	1990–91 ²	1991–92 ²	1992–93 ²	1993–94 ²	1994–95 ²	1995–06 ²
Number of partnerships	no.	129,270	567,465	579,925	589,490	599,375	595,030	582,090
Business income								
Gross payments where ABN not quoted-PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted-NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross RPS Income - PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	5	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	74,723	n.a.
Gross RPS Income - NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross RPS Income	no.	n.a.	n.a.	n.a.	n.a.	n.a.	1,040	1,615
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	92,615,100	145,526,514
Gross payments subject to foreign resident withholding-PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding-NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments - PP ³	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments - NPP ³	no.	n.a.	n.a.	n.a.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	1,000	1,000
Other business income-PP	no.	5	5	5	15	15	30	50
	\$	-129,717	-164,654	58,181	497,423	1,252,751	1,897,709	2,546,024
Other business income-NPP	no.	5	5	5	15	35	80	150
	\$	-1,800,796	1,625,052	1,025,708	2,229,053	4,341,926	11,845,666	27,325,301
Total business income-PP	no.	20	35	153,135	153,550	156,200	152,650	148,520
	\$	414,954	710,835	13,121,656,629	14,339,776,961	15,366,564,037	15,897,024,656	17,062,334,128
Total business income-NPP	no.	79,440	337,500	358,520	369,005	386,330	383,770	375,830
	\$	13,321,833,772	55,662,896,640	63,280,511,332	66,728,697,357	71,474,850,935	74,812,026,607	76,965,549,072
Total business income	no.	79,455	337,525	478,370	489,900	509,195	504,490	493,250
	\$	13,322,248,726	55,663,607,475	76,402,167,961	81,068,474,318	86,841,414,972	90,709,051,263	94,027,883,200
Business expenses								
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor/subcontractor & commission expenses	no.	17,840	66,190	117,810	114,420	111,815	105,650	100,395
	\$	749,666,847	1,760,035,498	3,143,838,497	3,233,323,151	3,118,737,140	3,247,757,002	3,237,131,648
Superannuation expenses	no.	8,755	47,485	58,915	97,245	116,435	111,410	107,435
	\$	18,709,300	112,268,518	371,983,954	245,253,722	284,972,776	304,290,462	390,272,999
Cost of sales	no.	43,845	191,550	256,050	275,070	289,120	285,215	275,385
	\$	4,710,840,578	19,145,911,300	27,538,934,490	30,175,641,690	32,505,660,361	32,983,211,929	32,362,788,922
Bad debts	no.	2,070	8,650	10,750	10,805	11,385	11,585	11,945
	\$	23,030,599	107,176,627	158,820,579	125,612,756	124,471,745	120,759,512	117,726,568
Lease expenses	no.	18,680	64,895	65,820	62,040	64,330	60,890	58,985
	\$	218,415,226	740,011,098	781,643,408	740,275,578	688,497,654	662,902,582	705,206,838
Rent expenses	no.	32,660	127,535	151,795	155,625	159,235	153,355	150,655
	\$	398,883,788	1,794,764,182	2,238,180,289	2,436,606,922	2,400,155,426	2,453,237,706	2,491,143,777
Total interest expenses	no.	61,695	244,025	279,990	282,345	289,360	286,060	280,990
	\$	1,076,818,615	3,415,066,451	3,597,078,485	3,271,404,439	2,905,817,641	3,129,729,533	3,336,093,646
Total royalty expenses	no.	0	0	3,240	3,375	3,435	3,280	3,240
	\$	0	0	39,251,970	51,164,628	59,557,175	88,649,850	90,750,296
Depreciation expenses	no.	86,350	357,350	429,265	444,860	463,255	463,510	453,005
	\$	649,821,386	2,453,491,138	2,806,784,726	3,130,455,239	3,126,483,372	3,354,635,856	3,661,814,996
Motor vehicle expenses	no.	76,775	318,220	380,835	394,305	409,170	403,820	389,555
	\$	452,521,489	1,817,804,077	2,180,747,038	2,288,440,006	2,410,379,828	2,426,613,586	2,372,225,077
Repairs & maintenance	no.	68,710	277,965	331,585	340,870	351,830	348,675	340,010
	\$	392,258,543	1,353,227,650	1,555,156,617	1,712,467,773	1,832,769,128	1,846,452,629	1,915,697,343
Other expenses	no.	40	55	471,095	490,190	509,075	506,220	495,420
	\$	1,317,682	2,068,281	23,171,904,533	24,113,450,890	24,916,436,234	27,292,331,974	30,306,893,930
Total expenses	no.	40	55	176,355	497,045	516,500	513,940	503,370
	\$	4,665,923	5,603,053	30,819,091,598	71,524,151,895	74,365,875,697	77,909,073,926	80,987,558,465

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Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1996–97 ²	1997–98 ²	1998–99 ²	1999–2000 ²	2000–01 ²	2001–02 ²	2002–03 ²
Number of partnerships	no.	565,140	550,465	530,675	526,050	507,000	493,805	481,675
Business income								
Gross payments where ABN not quoted-PP	no.	n.a.	n.a.	n.a.	n.a.	155	90	180
	\$	n.a.	n.a.	n.a.	n.a.	6,216,582	4,350,146	63,351,133
Gross payments where ABN not quoted-NPP	no.	n.a.	n.a.	n.a.	n.a.	1,060	530	780
	\$	n.a.	n.a.	n.a.	n.a.	79,084,841	33,192,388	97,297,075
Gross RPS Income - PP	no.	5	6,670	6,800	6,125	n.a.	n.a.	n.a.
	\$	111,776	827,678,969	876,971,010	816,363,686	n.a.	n.a.	n.a.
Gross RPS Income - NPP	no.	n.a.	2,765	2,695	2,425	n.a.	n.a.	n.a.
	\$	n.a.	308,072,195	367,559,021	325,280,065	n.a.	n.a.	n.a.
Gross RPS Income	no.	2,325	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	242,428,899	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding-PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding-NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments - PP ³	no.	5	26,335	27,460	30,570	34,735	34,960	36,895
	\$	24,408	151,372,536	156,640,189	193,183,298	297,387,400	320,711,030	346,611,510
Assessable government industry payments - NPP ³	no.	n.a.	5,000	3,990	4,020	12,745	13,145	14,005
	\$	n.a.	86,998,852	82,146,557	117,899,964	438,513,943	405,752,876	644,527,147
Other business income-PP	no.	180	140,885	135,275	132,315	129,080	125,675	122,285
	\$	12,638,515	16,570,815,150	16,000,093,057	16,464,642,686	19,980,108,629	23,382,734,897	20,837,679,007
Other business income-NPP	no.	455	307,105	296,515	293,215	324,890	316,295	307,335
	\$	87,928,938	84,094,483,627	87,358,589,004	95,748,031,277	104,698,746,406	116,008,793,198	118,205,153,960
Total business income-PP	no.	145,655	144,655	139,065	135,990	129,630	126,230	122,985
	\$	17,038,425,640	17,549,866,655	17,033,704,256	17,474,132,812	20,283,312,644	23,707,796,073	21,246,602,109
Total business income-NPP	no.	360,500	352,925	339,700	335,935	326,535	317,465	308,845
	\$	77,044,616,195	92,289,758,346	95,116,649,350	104,293,217,424	105,211,236,541	116,442,889,551	105,854,338,531
Total business income	no.	476,280	467,990	450,930	444,755	429,415	418,260	407,580
	\$	94,083,041,835	109,839,625,001	112,150,353,606	121,767,350,236	125,494,549,185	140,150,685,624	127,100,940,640
Business expenses								
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor/subcontractor & commission expenses	no.	93,820	94,510	96,400	97,645	96,990	98,605	98,465
	\$	3,010,802,679	3,496,916,457	3,713,385,728	4,296,341,968	4,180,799,975	5,635,690,858	5,139,112,720
Superannuation expenses	no.	102,100	101,035	97,690	95,310	92,450	91,725	92,080
	\$	414,956,684	469,420,454	525,907,566	595,805,383	673,811,525	753,448,619	825,871,216
Cost of sales	no.	263,230	258,205	245,000	237,760	230,055	224,775	221,040
	\$	31,455,178,017	32,767,704,094	33,128,407,388	36,058,815,187	36,207,594,140	40,825,242,099	42,632,133,339
Bad debts	no.	11,735	12,310	11,845	11,905	11,855	11,580	10,975
	\$	127,087,420	151,777,102	131,269,246	142,187,848	165,572,337	169,647,444	162,506,691
Lease expenses	no.	57,730	59,475	60,145	58,385	53,615	50,100	45,640
	\$	732,516,855	795,519,217	852,467,509	825,753,055	820,789,106	721,830,070	655,006,133
Rent expenses	no.	141,055	138,670	130,450	125,845	119,510	116,110	112,840
	\$	2,407,234,379	2,484,666,826	2,432,254,085	2,483,594,080	2,583,686,656	2,690,974,288	2,766,200,499
Total interest expenses	no.	269,400	263,905	250,505	244,445	236,945	230,115	224,620
	\$	3,082,248,543	3,112,837,496	3,267,971,705	3,765,400,754	3,917,836,546	4,117,466,916	3,806,266,921
Total royalty expenses	no.	3,145	3,060	2,900	2,855	2,680	2,600	2,620
	\$	89,440,180	232,789,281	157,528,452	397,777,354	176,255,238	207,195,037	732,210,530
Depreciation expenses	no.	435,650	431,050	414,100	406,405	385,400	368,215	359,235
	\$	3,560,260,417	3,933,338,052	4,198,799,172	4,437,126,006	4,301,345,545	4,662,618,417	4,670,227,516
Motor vehicle expenses	no.	370,805	366,840	352,825	346,330	331,635	321,265	310,610
	\$	2,308,192,859	2,332,229,456	2,267,264,565	2,388,124,708	2,317,363,871	2,271,626,359	2,266,701,551
Repairs & maintenance	no.	327,240	323,920	310,935	303,000	291,340	283,620	275,585
	\$	1,917,207,160	1,947,630,819	2,028,052,795	2,103,769,803	2,093,811,366	2,398,053,333	2,213,593,704
Other expenses	no.	478,345	468,760	451,885	445,510	429,660	419,115	409,090
	\$	32,000,771,329	44,761,311,375	45,345,669,611	49,619,178,480	52,498,538,996	55,351,861,515	55,618,468,292
Total expenses	no.	486,510	476,940	459,705	453,200	437,435	426,650	416,750
	\$	81,105,896,719	96,486,140,634	98,048,977,844	107,113,858,879	109,937,404,831	119,805,655,017	121,488,269,017

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Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		2003–04 ²	2004–05 ²	2005–06 ²	2006–07 ²	2007–08 ²	2008–09 ²	2009–10 ³
Number of partnerships	no.	474,485	466,280	456,765	447,275	433,820	410,100	382,400
Business income								
Gross payments where ABN not quoted-PP	no.	175	145	125	115	115	115	140
	\$	65,712,008	71,525,902	71,499,528	62,922,876	49,969,527	37,396,194	5,084,768
Gross payments where ABN not quoted-NPP	no.	720	620	515	415	470	430	445
	\$	63,473,737	58,944,507	37,453,777	48,070,028	114,766,633	66,835,298	141,661,668
Gross RPS Income - PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross RPS Income - NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross RPS Income	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding-PP	no.	n.a.	5	5	5	5	5	5
	\$	n.a.	13,228	11,178	208,567	621,680	994,873	1,210,036
Gross payments subject to foreign resident withholding-NPP	no.	n.a.	15	25	25	30	25	20
	\$	n.a.	541,582	106,044,482	1,220,468	1,785,096	1,703,307	3,522,647
Assessable government industry payments - PP ³	no.	38,105	37,600	38,125	41,805	43,260	42,620	41,435
	\$	360,389,890	360,934,140	395,300,652	471,539,239	568,399,673	432,364,313	361,653,685
Assessable government industry payments - NPP ³	no.	13,855	14,215	13,420	14,395	14,715	15,235	14,710
	\$	633,216,555	565,643,318	317,581,466	345,506,730	346,867,193	338,767,514	256,059,419
Other business income-PP	no.	120,175	117,225	114,190	110,710	107,995	103,190	97,580
	\$	20,721,610,949	21,634,505,511	21,462,352,560	20,569,870,621	22,732,405,199	22,915,001,083	20,621,200,549
Other business income-NPP	no.	301,675	294,935	287,625	279,350	270,200	252,515	233,335
	\$	123,782,767,455	115,986,532,141	120,614,365,979	133,326,862,925	144,466,712,009	147,230,507,002	138,127,602,437
Total business income-PP	no.	120,740	117,695	114,625	111,280	108,580	103,655	98,160
	\$	21,143,228,582	22,065,581,038	21,923,287,704	21,099,951,003	23,344,710,848	23,376,728,748	20,997,534,359
Total business income-NPP	no.	302,845	295,895	288,270	279,825	270,705	252,980	233,995
	\$	124,469,026,463	119,078,139,520	121,042,040,820	133,633,984,082	144,897,516,157	147,606,060,020	138,529,001,246
Total business income	no.	399,820	390,525	380,500	369,425	357,965	336,270	312,915
	\$	145,612,255,045	141,143,720,558	142,965,328,524	154,733,935,085	168,242,227,005	170,982,788,768	159,526,535,605
Business expenses								
Foreign resident withholding expenses	no.	n.a.	35	5	15	5	60	120
	\$	n.a.	3,960,376	20,667,326	261,594	41,045	18,368,445	17,136,099
Contractor/subcontractor & commission expenses	no.	100,570	97,975	97,970	94,150	92,760	88,110	83,075
	\$	5,419,932,841	5,538,674,099	6,286,188,426	6,359,659,014	7,710,787,816	7,952,468,886	7,294,699,633
Superannuation expenses	no.	95,480	91,315	88,010	84,900	81,700	76,105	70,575
	\$	877,211,995	913,088,284	986,128,102	1,113,449,880	1,128,039,540	1,129,786,300	1,033,559,550
Cost of sales	no.	215,460	211,295	205,855	199,365	191,595	180,360	168,070
	\$	47,321,130,262	51,545,246,388	51,902,882,964	59,222,562,212	64,562,415,319	68,220,360,736	63,231,810,725
Bad debts	no.	10,520	9,875	9,435	9,020	8,740	8,515	7,765
	\$	157,525,977	139,438,679	158,151,984	126,782,245	156,481,799	198,128,877	197,954,066
Lease expenses	no.	41,745	38,260	32,330	29,715	27,715	24,205	20,380
	\$	574,876,253	547,475,991	524,723,968	596,408,714	721,931,340	647,738,806	530,816,743
Rent expenses	no.	110,395	107,745	102,350	98,545	95,690	87,820	81,170
	\$	2,843,461,991	2,956,882,473	3,022,063,906	3,135,041,566	3,215,544,862	3,266,090,316	3,159,354,971
Total interest expenses	no.	219,435	215,075	210,390	205,610	199,010	185,210	169,575
	\$	4,501,341,825	4,609,420,193	5,083,446,091	5,615,152,018	6,221,858,248	5,992,687,198	5,407,033,443
Total royalty expenses	no.	2,840	2,690	2,695	2,465	2,455	2,400	2,245
	\$	856,007,995	791,414,066	796,759,154	862,008,294	920,928,353	1,080,304,129	1,110,301,028
Depreciation expenses	no.	352,110	344,390	335,315	325,200	312,605	295,860	275,705
	\$	4,873,332,102	4,893,195,750	5,018,959,180	5,155,416,974	5,410,505,252	5,559,340,630	5,599,225,403
Motor vehicle expenses	no.	301,585	291,850	280,750	270,240	259,480	243,855	226,450
	\$	2,234,547,115	2,287,318,385	2,348,036,053	2,291,823,651	2,366,577,343	2,238,414,073	2,040,646,169
Repairs & maintenance	no.	267,550	258,870	249,715	240,285	230,170	217,070	201,810
	\$	2,288,423,796	2,263,657,560	2,292,425,782	2,284,324,320	2,405,615,896	2,370,839,318	2,220,024,540
Other expenses	no.	401,665	392,850	383,255	372,880	360,180	339,235	315,280
	\$	57,588,551,816	45,378,592,561	47,966,491,333	50,618,012,058	54,695,931,058	55,225,196,057	50,994,906,752
Total expenses	no.	409,305	400,635	391,070	380,700	367,885	346,660	322,280
	\$	129,537,389,712	121,868,364,282	126,408,159,259	137,380,120,711	149,516,572,736	153,886,237,573	142,860,856,329

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1989–90 ²	1990–91 ²	1991–92 ²	1992–93 ²	1993–94 ²	1994–95 ²	1995–06 ²
Reconciliation adjustments								
Income reconciliation adjustments	no.	n.a.	n.a.	n.a.	5	5	0	5
	\$	n.a.	n.a.	n.a.	14,564	5,570	0	14,249
Expense reconciliation adjustments	no.	n.a.	n.a.	n.a.	5	5	5	5
	\$	n.a.	n.a.	n.a.	154	-7,557	723	814
Net Business Income								
Net business income or loss-PP-profit	no.	5	15	73,685	80,495	85,445	79,115	78,355
	\$	71,525	338,516	2,192,062,568	2,713,337,755	2,936,713,641	2,979,361,000	3,547,234,347
Net business income or loss-PP-loss	no.	20	30	86,045	80,570	78,555	82,435	79,425
	\$	-632,047	-969,292	-1,590,563,758	-1,316,761,907	-1,234,354,429	-1,460,748,739	-1,455,305,110
Net business income or loss-NPP-profit	no.	62,805	269,590	278,605	288,345	303,245	302,875	295,340
	\$	2,055,667,027	9,182,527,260	9,763,296,568	10,142,790,964	12,446,338,935	13,404,472,437	13,223,085,728
Net business income or loss-NPP-loss	no.	17,835	72,520	82,225	83,200	85,270	83,670	82,515
	\$	-429,687,979	-1,658,544,009	-1,816,316,247	-1,795,729,648	-1,570,419,766	-1,821,643,513	-2,346,755,496
Total net business income or loss	no.	80	120	182,845	497,850	516,480	513,440	502,075
	\$	-2,517,746	1,074,180	3,586,733,409	9,751,765,712	12,570,747,888	13,098,574,908	12,968,251,719
Gross PPS Income	no.	21,170	96,330	96,835	100,210	105,370	110,085	107,085
	\$	1,332,593,565	5,606,137,653	5,413,502,674	5,974,175,218	6,552,025,222	7,159,368,215	6,570,066,748
RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	80	80
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	471,315	93,105
Selected partnership income items								
Distribution from partnerships - PP - profit	no.	n.a.	n.a.	n.a.	n.a.	5	5	5
	\$	n.a.	n.a.	n.a.	n.a.	11	47,391	4,816
Distribution from partnerships - PP - loss	no.	n.a.	n.a.	n.a.	5	5	0	5
	\$	n.a.	n.a.	n.a.	-70	-15,345	0	-258
Distribution from partnerships - PP	no.	n.a.	n.a.	n.a.	5	5	5	5
	\$	n.a.	n.a.	n.a.	-70	-15,334	47,391	4,558
Distribution from partnerships - NPP - profit	no.	5	5	n.a.	0	0	5	15
	\$	13,795	2,525	n.a.	0	0	46,435	151,643
Distribution from partnership - NPP - loss	no.	0	5	5	5	5	5	0
	\$	0	-60,790	-414	-10,445	-11,884	-13,709	0
Distribution from partnerships - NPP	no.	5	5	5	5	5	10	15
	\$	13,795	-58,265	-414	-10,445	-11,884	32,726	151,643
Distribution from trusts - PP - profit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Distribution from trusts - PP - loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Distribution from trusts - PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Distribution from trusts - NPP - profit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Distribution from trusts - NPP - loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Distribution from trusts - NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
P&T deductions relating to distribution - PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	770	800
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	7,958,989	9,226,160
P&T deductions relating to distribution - NPP	no.	n.a.	5	n.a.	n.a.	n.a.	2,360	2,555
	\$	n.a.	3,801	n.a.	n.a.	n.a.	28,049,312	25,596,600
Total P&T deductions relating to distribution	no.	n.a.	5	n.a.	n.a.	n.a.	3,100	3,325
	\$	n.a.	3,801	n.a.	n.a.	n.a.	36,008,301	34,822,760

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1996–97 ²	1997–98 ²	1998–99 ²	1999–2000 ²	2000–01 ²	2001–02 ²	2002–03 ²
Reconciliation adjustments								
Income reconciliation adjustments	no.	5	20	22,235	19,670	18,150	23,030	26,625
	\$	1,047,147	39,752	-205,772,730	-245,371,423	300,568,003	375,190,832	497,523,043
Expense reconciliation adjustments	no.	10	35	55,925	57,520	53,440	60,960	63,045
	\$	-100,220	-217,818	-742,374,426	-814,462,470	-406,894,994	-1,366,740,604	-170,730,318
Net Business Income								
Net business income or loss-PP-profit	no.	75,825	73,770	71,280	67,220	74,150	77,065	64,065
	\$	3,105,138,200	3,068,232,025	2,742,175,152	2,612,523,974	3,909,748,792	5,241,618,840	3,934,285,253
Net business income or loss-PP-loss	no.	77,840	78,385	75,145	75,605	61,235	55,385	65,375
	\$	-1,473,419,013	-1,593,172,336	-1,566,467,572	-1,980,165,282	-1,547,581,515	-1,409,000,935	-2,099,725,276
Net business income or loss-NPP-profit	no.	287,960	282,895	274,170	271,585	262,130	257,090	249,045
	\$	13,699,913,618	15,555,829,825	15,300,169,731	17,059,532,323	16,049,834,661	18,838,438,719	19,836,315,329
Net business income or loss-NPP-loss	no.	75,430	71,755	67,355	66,690	65,425	61,935	61,895
	\$	-2,468,066,444	-2,813,460,075	-3,351,834,126	-3,831,330,886	-2,957,109,639	-3,316,773,422	-2,637,571,448
Total net business income or loss	no.	484,870	475,260	458,100	451,940	434,795	424,270	414,290
	\$	12,863,566,361	14,217,428,535	13,124,029,819	13,860,155,991	15,454,534,911	19,354,283,202	19,034,059,566
Gross PPS Income	no.	102,330	100,765	96,780	93,835	n.a.	n.a.	n.a.
	\$	6,429,280,376	7,800,203,672	7,308,354,768	8,105,210,269	n.a.	n.a.	n.a.
RPS credit	no.	55	285	185	50	n.a.	n.a.	n.a.
	\$	132,971	170,972	192,457	511,701	n.a.	n.a.	n.a.
Selected partnership income items								
Distribution from partnerships - PP - profit	no.	1,590	1,585	1,490	1,440	1,500	1,530	1,315
	\$	53,985,446	68,500,648	85,251,731	60,087,637	68,867,927	83,874,848	68,645,551
Distribution from partnerships - PP - loss	no.	900	905	815	785	640	515	625
	\$	-13,408,504	-14,224,246	-16,053,319	-15,931,034	-15,339,756	-12,974,039	-16,498,617
Distribution from partnerships - PP	no.	2,490	2,490	2,305	2,225	2,140	2,045	1,940
	\$	40,576,942	54,276,402	69,198,412	44,156,603	53,528,171	70,900,809	52,146,934
Distribution from partnerships - NPP - profit	no.	5,530	4,970	4,740	4,560	4,345	4,135	3,880
	\$	209,687,598	190,499,654	238,741,610	296,237,362	270,820,176	351,799,317	420,206,866
Distribution from partnership - NPP - loss	no.	1,010	960	925	965	890	790	705
	\$	-19,558,676	-48,707,829	-154,605,300	-379,006,614	-53,353,108	-29,256,760	-29,776,640
Distribution from partnerships - NPP	no.	6,540	5,930	5,665	5,520	5,235	4,925	4,585
	\$	190,128,922	141,791,825	84,136,310	-82,769,252	217,467,068	322,542,557	390,430,226
Distribution from trusts - PP - profit	no.	220	855	205	200	2,575	4,350	3,220
	\$	4,049,340	5,796,941	7,129,291	5,731,671	10,239,520	30,548,242	8,652,907
Distribution from trusts - PP - loss	no.	15	10	10	10	5	5	5
	\$	-370,179	-31,340	-68,324	-238,496	-208,157	-38,677	-85,699
Distribution from trusts - PP	no.	240	865	215	210	2,575	4,355	3,220
	\$	3,679,161	5,765,601	7,060,967	5,493,175	10,031,363	30,509,565	8,567,208
Distribution from trusts - NPP - profit	no.	9,605	10,935	11,030	10,485	12,715	11,960	10,770
	\$	146,419,995	135,134,004	167,261,927	389,436,536	380,123,114	427,021,732	103,100,422
Distribution from trusts - NPP - loss	no.	20	5	5	5	0	0	5
	\$	-171,061	-17,310	-1,583	-2,512	0	0	-24,593
Distribution from trusts - NPP	no.	9,625	10,940	11,035	10,490	12,715	11,960	10,775
	\$	146,248,934	135,116,694	167,260,344	389,434,024	380,123,114	427,021,732	103,075,829
P&T deductions relating to distribution - PP	no.	780	800	740	695	675	665	620
	\$	9,716,814	9,915,086	9,428,345	9,388,556	9,983,206	11,569,933	9,737,136
P&T deductions relating to distribution - NPP	no.	2,610	2,895	3,040	3,035	3,155	3,035	2,815
	\$	30,369,031	34,952,248	32,005,384	32,245,315	32,928,780	40,099,602	35,282,089
Total P&T deductions relating to distribution	no.	3,355	3,655	3,740	3,695	3,795	3,665	3,400
	\$	40,085,845	44,867,334	41,433,729	41,633,871	42,911,986	51,669,535	45,019,225

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		2003–04 ²	2004–05 ²	2005–06 ²	2006–07 ²	2007–08 ²	2008–09 ²	2009–10 ³
Reconciliation adjustments								
Income reconciliation adjustments	no.	27,160	27,395	27,200	26,390	24,910	23,325	21,365
	\$	518,677,563	41,164,144	-39,188,545	1,793,056,814	1,756,037,659	972,964,307	405,434,686
Expense reconciliation adjustments	no.	62,765	62,445	60,280	58,280	56,890	93,075	90,895
	\$	-1,527,080,456	-793,844,084	-184,708,195	-1,268,919,214	-1,474,825,214	-970,881,409	-737,360,267
Net Business Income								
Net business income or loss-PP-profit	no.	65,020	61,875	55,575	47,630	49,935	45,090	41,945
	\$	3,459,073,549	3,437,522,390	2,994,095,857	2,796,213,125	3,393,821,618	3,029,914,245	2,471,313,223
Net business income or loss-PP-loss	no.	61,890	62,215	65,870	70,650	64,680	64,480	61,580
	\$	-2,028,120,351	-2,149,340,056	-2,554,761,580	-3,228,120,612	-3,214,375,109	-3,153,643,233	-3,113,866,968
Net business income or loss-NPP-profit	no.	243,685	235,350	228,000	221,645	213,950	198,625	185,005
	\$	17,448,808,037	18,084,298,314	19,015,324,859	21,290,224,573	22,060,167,214	21,013,924,636	20,372,462,979
Net business income or loss-NPP-loss	no.	61,765	63,730	63,640	62,340	60,095	58,410	52,275
	\$	-3,794,729,076	-3,307,948,838	-3,084,629,116	-2,892,529,544	-3,214,326,123	-3,359,870,804	-3,456,673,063
Total net business income or loss	no.	406,965	398,430	388,970	378,805	365,825	344,850	320,275
	\$	15,085,183,429	16,064,706,778	16,370,273,910	17,965,910,048	19,027,321,615	17,530,047,326	16,277,287,544
Gross PPS Income	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Selected partnership income items								
Distribution from partnerships - PP - profit	no.	1,230	1,090	975	840	830	740	645
	\$	58,387,406	71,175,827	48,485,745	42,997,696	50,017,689	60,492,482	32,121,687
Distribution from partnerships - PP - loss	no.	540	535	515	540	480	485	460
	\$	-15,274,037	-20,951,278	-21,824,375	-22,123,156	-45,039,739	-22,820,393	-27,109,984
Distribution from partnerships - PP	no.	1,770	1,625	1,490	1,380	1,310	1,230	1,105
	\$	43,113,369	50,224,549	26,661,370	20,874,540	4,977,950	37,672,089	5,011,703
Distribution from partnerships - NPP - profit	no.	3,620	3,285	3,060	2,840	2,570	2,385	2,125
	\$	347,418,148	298,459,949	340,656,466	349,863,180	330,441,487	318,679,268	261,319,736
Distribution from partnership - NPP - loss	no.	665	660	675	660	670	555	530
	\$	-28,016,095	-27,706,481	-27,177,003	-47,714,359	-82,147,138	-95,771,557	-99,752,601
Distribution from partnerships - NPP	no.	4,285	3,945	3,735	3,500	3,240	2,940	2,655
	\$	319,402,053	270,753,468	313,479,463	302,148,821	248,294,349	222,907,711	161,567,135
Distribution from trusts - PP - profit	no.	170	150	150	115	115	100	130
	\$	6,519,616	4,170,567	10,578,247	4,513,497	5,508,479	7,283,646	136,278,043
Distribution from trusts - PP - loss	no.	5	5	5	10	10	5	5
	\$	-198,428	-28,432	-37,144	-224,094	-283,748	-44,682	-459,012
Distribution from trusts - PP	no.	175	150	155	125	125	105	135
	\$	6,321,188	4,142,135	10,541,103	4,289,403	5,224,731	7,238,964	135,819,031
Distribution from trusts - NPP - profit	no.	9,140	8,465	7,740	7,135	6,390	5,315	4,570
	\$	108,513,995	108,848,278	115,578,720	127,241,513	132,636,636	105,639,641	141,528,952
Distribution from trusts - NPP - loss	no.	5	5	5	5	5	5	5
	\$	-22,404	-11,395	-121,847	-848,092	-15,537	-31,361	-84,860
Distribution from trusts - NPP	no.	9,140	8,470	7,745	7,135	6,400	5,320	4,575
	\$	108,491,591	108,836,883	115,456,873	126,393,421	132,621,099	105,608,280	141,444,092
P&T deductions relating to distribution - PP	no.	570	510	475	450	410	390	345
	\$	9,861,948	9,074,789	8,994,731	9,446,595	8,924,225	7,920,987	6,795,622
P&T deductions relating to distribution - NPP	no.	2,645	2,345	2,055	2,005	1,730	1,475	1,300
	\$	34,828,070	34,486,986	38,214,081	41,107,980	43,601,454	35,060,178	32,237,753
Total P&T deductions relating to distribution	no.	3,180	2,830	2,510	2,435	2,120	1,855	1,635
	\$	44,690,018	43,561,775	47,208,812	50,554,575	52,525,679	42,981,165	39,033,375

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1989–90 ²	1990–91 ²	1991–92 ²	1992–93 ²	1993–94 ²	1994–95 ²	1995–06 ²
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	36,720	166,395	191,990	198,050	203,265	211,070	212,940
	\$	258,502,773	1,069,482,674	826,894,200	643,791,277	593,020,193	547,012,155	704,956,702
Dividends unfranked	no.	3,020	16,025	15,955	17,315	20,960	21,630	21,945
	\$	2,828,174	17,787,602	11,699,630	14,112,705	26,649,064	26,168,265	26,371,880
Dividends franked	no.	3,665	15,750	15,245	16,795	19,240	20,555	21,295
	\$	6,897,208	50,226,796	31,458,964	41,915,522	50,223,657	90,909,573	103,156,286
Total dividends	no.	5,345	25,010	25,590	27,415	31,610	33,405	34,320
	\$	9,725,382	68,014,398	43,158,594	56,028,227	76,872,721	117,077,838	129,528,166
Franking Credit	no.	3,655	15,690	15,165	16,705	19,125	20,415	21,170
	\$	4,379,412	31,535,238	19,846,267	26,475,695	31,566,689	41,911,748	56,599,919
Other Australian income	no.	2,615	9,840	10,285	10,410	10,845	9,405	8,690
	\$	63,018,100	199,160,611	178,740,550	165,804,764	168,516,322	280,349,816	112,789,911
Rental income								
Gross rent	no.	20	15	63,400	81,540	111,140	111,765	109,960
	\$	196,786	268,402	1,599,349,403	2,098,596,770	3,158,012,688	3,252,645,438	3,264,155,119
Rental Interest deductions	no.	10	5	10	50,055	52,710	53,165	53,020
	\$	99,924	161,649	200,185	1,263,235,869	978,187,965	972,905,026	1,022,404,492
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other rental deductions	no.	10	15	15	96,825	100,210	100,585	99,900
	\$	112,314	153,274	146,846	1,263,983,859	1,166,333,035	1,214,927,574	1,207,105,912
Net rent	no.	18,910	95,875	41,165	108,590	111,415	112,175	110,095
	\$	182,622,198	656,893,586	289,027,104	850,025,386	1,013,415,800	1,064,859,731	1,034,751,729
Net rent - profit	no.	12,630	65,510	28,270	77,715	80,295	79,015	76,220
	\$	263,294,378	1,152,997,538	485,064,416	1,216,556,399	1,324,553,543	1,379,001,092	1,368,676,779
Net rent - loss	no.	6,280	30,360	12,895	30,875	31,125	33,165	33,880
	\$	-80,672,180	-496,103,952	-196,037,312	-366,531,013	-311,137,743	-314,141,361	-333,925,050
Tax Withheld								
Tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for Tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends	no.	535	3,160	4,110	4,495	5,445	5,580	5,525
	\$	262,711	1,703,654	54,418,450	2,812,845	3,123,441	3,425,909	3,972,340
Share of credit for TFN amounts withheld from interest and dividends	no.	n.a.	n.a.	860	770	745	705	675
	\$	n.a.	n.a.	212,329	208,812	201,385	137,841	260,828
Share of credit for tax withheld from foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Share of PPS credit	no.	425	2,235	1,310	1,390	1,610	1,540	1,480
	\$	3,462,775	14,249,707	292,909,200	8,490,564	17,348,094	12,988,416	10,764,042
Share of RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	15	10
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	82,961	5,557
PPS credit	no.	15	20	94,685	97,580	102,920	105,300	102,585
	\$	69,928	117,515	17,725,939,634	660,435,173	724,792,381	818,679,115	757,822,384
PPS assessment credit	no.	10	25	4,260	98,460	104,050	106,305	103,475
	\$	221,184	1,398,448	25,234,994	666,854,991	742,057,978	831,260,236	767,739,192
TFN amounts withheld from gross interest	no.	n.a.	n.a.	13,055	10,120	9,815	10,960	11,390
	\$	n.a.	n.a.	4,098,729	2,111,215	1,909,837	2,410,200	2,772,105
TFN amounts withheld from dividends	no.	n.a.	n.a.	860	755	1,110	1,070	920
	\$	n.a.	n.a.	780,208	2,202,662	96,980	101,517	112,401

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1996–97 ²	1997–98 ²	1998–99 ²	1999–2000 ²	2000–01 ²	2001–02 ²	2002–03 ²
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	204,545	185,865	171,915	165,340	166,515	153,180	143,540
	\$	677,811,091	568,206,843	556,442,901	620,459,571	819,418,041	744,395,948	675,487,469
Dividends unfranked	no.	21,870	21,690	22,795	30,825	27,820	22,955	26,825
	\$	24,720,448	27,636,219	32,024,299	36,371,911	40,699,333	39,359,546	30,967,835
Dividends franked	no.	22,810	32,430	32,055	35,535	45,260	44,860	45,250
	\$	119,816,362	133,253,643	130,241,412	112,315,601	187,423,401	190,062,768	206,081,836
Total dividends	no.	34,765	43,825	43,270	43,970	55,495	53,430	53,135
	\$	144,536,810	160,889,862	162,265,711	148,687,512	228,122,734	229,422,314	237,049,671
Franking Credit	no.	22,725	32,325	31,965	35,470	45,240	44,835	45,140
	\$	66,717,533	73,588,655	72,774,804	62,464,673	95,970,270	81,301,307	88,001,140
Other Australian income	no.	8,360	7,350	6,605	6,615	7,450	7,230	5,870
	\$	114,342,718	99,091,708	99,922,840	158,268,879	130,109,337	129,041,611	139,029,864
Rental income								
Gross rent	no.	107,995	104,770	100,085	98,630	83,495	82,525	80,445
	\$	3,373,602,688	3,416,296,266	3,355,132,336	3,540,109,925	3,480,587,742	3,693,771,341	3,898,721,542
Rental Interest deductions	no.	51,865	50,265	48,220	48,275	42,925	42,960	42,405
	\$	959,214,072	852,494,846	789,328,159	842,183,561	869,066,597	872,745,884	964,276,650
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.	17,365	18,440	19,050
	\$	n.a.	n.a.	n.a.	n.a.	129,703,975	146,655,316	154,485,619
Other rental deductions	no.	98,280	95,590	91,785	90,850	80,320	79,525	77,615
	\$	1,245,870,988	1,205,415,684	1,172,816,830	1,259,950,038	1,184,326,136	1,253,764,716	1,331,290,304
Net rent	no.	108,055	105,045	100,505	99,270	83,825	83,150	81,185
	\$	1,168,139,501	1,258,711,196	1,277,058,754	1,306,872,591	1,297,491,034	1,420,605,425	1,448,677,008
Net rent - profit	no.	77,030	77,030	74,475	72,940	60,980	61,575	59,735
	\$	1,450,203,496	1,508,457,888	1,493,149,063	1,549,910,336	1,535,534,257	1,654,418,680	1,720,343,521
Net rent - loss	no.	31,025	28,015	26,030	26,330	22,840	21,570	21,450
	\$	-282,063,995	-249,746,692	-216,090,309	-243,037,745	-238,043,223	-233,813,255	-271,666,513
Tax Withheld								
Tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	740	255	210
	\$	n.a.	n.a.	n.a.	n.a.	2,382,763	1,038,563	965,486
Credit for Tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	0	0	0
	\$	n.a.	n.a.	n.a.	n.a.	0	0	0
Share of credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	75	40	25
	\$	n.a.	n.a.	n.a.	n.a.	376,886	129,696	59,445
Share of franking credit from franked dividends	no.	5,900	6,380	6,660	6,135	6,685	6,590	5,835
	\$	4,332,610	5,499,886	5,813,902	5,394,766	6,109,776	4,842,247	6,474,900
Share of credit for TFN amounts withheld from interest and dividends	no.	795	740	760	615	690	600	535
	\$	172,835	230,990	261,602	279,872	427,468	484,720	478,090
Share of credit for tax withheld from foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Share of PPS credit	no.	1,315	1,225	1,150	1,120	n.a.	n.a.	n.a.
	\$	9,627,780	9,864,356	10,733,715	12,046,936	n.a.	n.a.	n.a.
Share of RPS credit	no.	5	10	10	5	n.a.	n.a.	n.a.
	\$	11,327	25,884	24,698	12,489	n.a.	n.a.	n.a.
PPS credit	no.	98,120	95,335	92,885	90,265	n.a.	n.a.	n.a.
	\$	754,018,635	802,932,508	838,495,925	925,719,613	n.a.	n.a.	n.a.
PPS assessment credit	no.	98,885	95,825	90,830	16,360	n.a.	n.a.	n.a.
	\$	762,639,760	809,693,105	826,187,241	180,582,667	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	9,420	7,475	6,905	6,855	6,385	4,745	4,440
	\$	2,484,194	2,041,947	2,146,621	3,258,732	2,225,323	1,914,552	1,966,698
TFN amounts withheld from dividends	no.	1,070	955	1,235	1,845	1,470	1,255	1,625
	\$	102,949	121,049	181,894	282,796	237,832	169,706	256,019

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		2003–04 ²	2004–05 ²	2005–06 ²	2006–07 ²	2007–08 ²	2008–09 ²	2009–10 ³
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	225	145	140
	\$	n.a.	n.a.	n.a.	n.a.	1,988,346	6,637,368	962,900
Gross interest	no.	142,810	140,290	139,000	133,535	126,335	113,755	97,970
	\$	716,357,371	759,504,720	1,346,634,012	990,834,247	1,093,359,962	973,688,550	762,999,731
Dividends unfranked	no.	18,670	16,355	15,070	13,970	11,960	10,075	10,465
	\$	18,933,569	30,697,424	31,426,326	34,247,052	36,216,490	38,297,180	21,795,981
Dividends franked	no.	42,430	39,750	36,730	32,890	27,500	24,190	18,145
	\$	201,035,059	273,379,555	290,607,881	336,455,009	282,362,399	267,629,859	215,604,085
Total dividends	no.	46,575	44,220	39,765	36,425	30,800	27,110	20,735
	\$	219,968,628	304,076,979	322,034,207	370,702,061	318,578,889	305,927,039	237,400,066
Franking Credit	no.	42,360	39,695	36,685	32,855	27,450	24,150	18,115
	\$	85,868,538	116,867,076	124,295,438	144,034,325	120,749,281	114,524,076	92,260,532
Other Australian income	no.	5,420	5,005	4,720	4,565	4,415	4,030	3,625
	\$	144,297,006	160,088,235	159,439,013	192,034,539	138,810,172	157,323,848	199,228,161
Rental income								
Gross rent	no.	79,105	77,210	76,780	76,390	74,480	71,935	68,500
	\$	4,137,959,952	4,337,765,444	4,631,850,596	5,106,190,140	5,524,718,920	5,874,914,220	6,008,467,490
Rental Interest deductions	no.	42,260	41,640	41,975	42,060	41,355	39,525	37,135
	\$	1,117,300,334	1,287,408,434	1,439,222,295	1,833,186,145	2,178,454,936	2,140,763,106	1,967,035,866
Capital works deductions	no.	20,060	20,805	21,785	22,390	22,615	22,840	22,610
	\$	170,704,796	183,259,123	200,162,381	253,144,025	276,871,626	296,092,272	318,654,155
Other rental deductions	no.	76,345	74,590	74,420	74,020	72,295	69,795	66,535
	\$	1,404,032,011	1,448,096,576	1,519,209,015	1,672,124,992	1,784,793,906	1,903,378,063	1,978,749,424
Net rent	no.	79,900	77,960	77,640	77,240	75,390	72,690	69,215
	\$	1,445,922,811	1,419,001,311	1,473,256,905	1,347,734,978	1,284,598,452	1,534,723,061	1,744,020,473
Net rent - profit	no.	57,640	55,420	54,490	53,120	50,755	50,600	49,760
	\$	1,782,004,874	1,826,188,255	1,931,101,565	2,035,430,812	2,137,753,437	2,318,394,519	2,404,667,372
Net rent - loss	no.	22,260	22,540	23,150	24,120	24,630	22,090	19,455
	\$	-336,082,063	-407,186,944	-457,844,660	-687,695,834	-853,154,985	-783,671,458	-660,646,899
Tax Withheld								
Tax withheld where ABN not quoted	no.	180	160	90	70	80	80	90
	\$	751,055	637,984	458,832	320,776	392,036	443,491	594,533
Credit for Tax withheld - foreign resident withholding	no.	0	15	15	20	25	25	20
	\$	0	48,689	5,824,374	103,000	238,331	156,580	221,738
Share of credit for tax withheld where ABN not quoted	no.	25	35	30	25	15	10	15
	\$	14,153	52,428	53,905	9,707	8,330	3,910	54,662
Share of franking credit from franked dividends	no.	5,160	4,780	4,205	3,580	2,795	2,490	1,845
	\$	5,508,096	7,910,614	7,525,818	10,288,879	8,295,534	4,596,858	8,701,880
Share of credit for TFN amounts withheld from interest and dividends	no.	565	500	455	435	450	285	245
	\$	473,061	365,632	371,413	376,255	320,014	156,890	88,621
Share of credit for tax withheld from foreign resident withholding	no.	n.a.	n.a.	50	55	40	25	25
	\$	n.a.	n.a.	87,449	17,834	29,667	2,247	8,158
Share of PPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Share of RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
PPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
PPS assessment credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	4,765	4,835	4,800	4,730	4,665	3,365	2,240
	\$	2,638,401	2,810,175	2,924,797	2,945,849	3,345,500	2,159,175	1,327,750
TFN amounts withheld from dividends	no.	1,530	1,150	925	765	745	630	985
	\$	243,275	322,039	272,911	181,779	184,639	131,019	198,736

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1989–90 ²	1990–91 ²	1991–92 ²	1992–93 ²	1993–94 ²	1994–95 ²	1995–06 ²
Other deductions, foreign income and total net income								
Deductions relating to Australian investment income	no.	2,865	17,640	16,705	15,745	15,300	14,630	15,055
	\$	39,612,976	195,625,613	98,369,935	92,764,055	89,740,227	57,255,603	97,350,575
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	4,990	22,260	17,510	18,405	17,985	17,695	16,970
	\$	144,203,024	1,106,518,027	207,619,328	262,791,262	177,992,839	172,302,755	144,824,376
Net Australian income or loss	no.	107,330	474,840	535,335	562,185	580,200	576,230	562,870
	\$	1,959,864,186	8,246,233,276	9,600,156,169	11,130,196,681	14,193,909,822	14,887,165,931	14,730,044,386
Net Capital Gain	no.	3,565	10,540	12,095	30	n.a.	n.a.	n.a.
	\$	71,182,394	251,111,077	179,244,494	30,044	n.a.	n.a.	n.a.
Attributed foreign income- listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income- section 404 country	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income- unlisted country	no.	n.a.	n.a.	n.a.	n.a.	15	5	10
	\$	n.a.	n.a.	n.a.	n.a.	1,762,254	464,746	3,169,022
Attributed foreign income- foreign investment fund or foreign life assurance	no.	n.a.	n.a.	n.a.	n.a.	20	10	10
	\$	n.a.	n.a.	n.a.	n.a.	66,211	20,094	14,850
Gross other assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net other assessable foreign source income	no.	455	3,720	2,655	2,880	3,260	3,090	3,065
	\$	899,081	39,420,026	57,169,209	11,646,482	128,651,827	92,212,292	61,420,232
Foreign tax credits	no.	n.a.	n.a.	1,595	1,970	2,235	2,110	2,520
	\$	n.a.	n.a.	209,827	515,011	369,149	438,104	722,938
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total net income or loss	no.	107,340	474,855	535,370	562,215	580,230	576,255	562,895
	\$	1,960,763,267	8,285,653,302	9,657,325,378	11,141,843,163	14,324,390,114	14,979,863,063	14,794,648,490
Taxation of financial arrangements								
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Key financial information								
All current assets	no.	70,225	289,470	330,730	339,800	351,650	348,095	337,420
	\$	4,353,568,099	16,836,677,657	18,792,780,029	20,459,297,860	21,223,492,843	21,874,150,899	22,826,040,458
Total assets	no.	75,205	310,485	369,620	376,780	389,015	385,975	374,685
	\$	15,036,466,616	58,792,898,581	67,359,398,879	73,289,036,196	76,533,613,150	81,099,584,336	84,891,813,404
All current liabilities	no.	59,105	232,910	257,320	261,840	267,510	263,160	256,705
	\$	5,083,067,307	17,027,956,024	18,725,053,034	20,563,135,042	20,489,874,149	20,930,354,181	21,204,995,985
Total liabilities	no.	62,215	247,370	285,890	291,555	299,715	297,230	290,480
	\$	9,577,911,317	39,399,201,278	43,065,293,175	45,448,034,575	45,865,373,405	47,602,563,762	49,974,810,102
Proprietors' funds	no.	71,075	302,955	363,660	371,395	384,125	381,310	369,815
	\$	6,340,058,552	21,610,560,252	26,467,078,881	33,011,720,951	32,288,087,261	34,364,125,143	36,140,811,427

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1996–97 ²	1997–98 ²	1998–99 ²	1999–2000 ²	2000–01 ²	2001–02 ²	2002–03 ²
Other deductions, foreign income and total net income								
Deductions relating to Australian investment income	no.	14,585	14,100	12,625	11,365	10,975	9,285	7,875
	\$	95,409,479	72,093,148	54,070,215	61,341,722	71,084,720	61,380,461	65,386,049
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	16,470	16,345	15,580	14,630	14,830	14,750	14,365
	\$	408,627,262	303,477,733	124,864,514	274,826,164	197,327,108	123,650,191	122,621,144
Net Australian income or loss	no.	544,895	533,695	514,100	508,205	488,800	478,265	467,930
	\$	14,871,625,387	16,294,430,010	15,399,795,770	16,135,826,148	18,375,829,617	22,573,324,283	21,942,742,789
Net Capital Gain	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income- listed country	no.	n.a.	25	20	30	25	25	40
	\$	n.a.	57,833	213,324	136,048	38,610	3,049	5,980
Attributed foreign income- section 404 country	no.	n.a.	n.a.	5	5	5	5	5
	\$	n.a.	n.a.	102	380,838	459,186	5,486,139	9,312
Attributed foreign income- unlisted country	no.	5	5	5	5	5	5	5
	\$	6,749,338	9,081,425	15,131,241	18,204,640	30,906,079	23,207,225	22,443,296
Attributed foreign income- foreign investment fund or foreign life assurance	no.	5	5	5	5	10	10	5
	\$	670,569	866,441	890,919	905,276	1,313,190	1,048,635	150,397
Gross other assessable foreign source income	no.	n.a.	5	3,500	3,450	3,865	4,240	4,500
	\$	n.a.	103	50,833,542	373,834,895	659,259,198	537,268,093	300,257,737
Net other assessable foreign source income	no.	2,920	3,420	3,455	3,365	3,785	4,180	4,445
	\$	50,413,225	53,812,487	44,192,288	31,793,586	231,432,910	342,115,251	195,452,625
Foreign tax credits	no.	2,325	3,055	2,935	2,630	3,135	3,465	3,930
	\$	10,116,121	6,583,306	2,983,039	2,628,666	38,473,878	79,411,250	58,470,309
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total net income or loss	no.	544,905	533,710	514,105	508,210	488,815	478,285	467,945
	\$	14,929,458,519	16,358,248,196	15,460,223,644	16,187,246,536	18,639,979,592	22,945,184,582	22,160,804,399
Taxation of financial arrangements								
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Key financial information								
All current assets	no.	320,535	319,250	302,560	292,715	292,405	283,455	286,200
	\$	22,658,732,150	25,801,588,727	25,828,508,998	30,351,513,562	34,742,502,594	38,036,235,818	39,665,218,923
Total assets	no.	354,735	356,995	340,060	328,355	328,360	319,225	323,495
	\$	86,383,211,995	101,076,498,476	101,963,729,722	119,743,676,242	130,591,417,013	140,063,165,295	325,413,194,537
All current liabilities	no.	243,095	239,345	226,060	219,525	247,090	239,055	239,335
	\$	19,481,439,830	22,500,802,382	22,847,077,399	26,400,436,931	30,090,399,830	31,684,893,266	33,638,132,786
Total liabilities	no.	277,080	273,630	259,870	252,250	269,755	261,095	262,590
	\$	49,893,563,841	57,463,932,420	57,300,736,938	73,298,093,721	78,152,825,618	83,932,836,830	102,760,551,289
Proprietors' funds	no.	349,640	350,610	333,560	321,300	320,390	312,640	315,750
	\$	38,261,636,374	41,344,742,407	42,832,446,197	48,055,052,545	59,399,660,193	58,376,636,060	89,660,202,468

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		2003–04 ²	2004–05 ²	2005–06 ²	2006–07 ²	2007–08 ²	2008–09 ²	2009–10 ³
Other deductions, foreign income and total net income								
Deductions relating to Australian investment income	no.	7,595	7,290	6,350	5,960	5,665	5,145	4,010
	\$	78,770,244	90,796,588	92,647,262	172,761,706	239,915,036	215,128,748	153,079,827
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	275	245	210
	\$	n.a.	n.a.	n.a.	n.a.	11,657,028	5,512,753	1,917,125
Other deductions	no.	14,900	15,075	15,320	16,015	16,120	17,115	15,865
	\$	176,705,111	168,507,202	183,337,630	267,942,387	269,289,385	321,231,338	352,633,422
Net Australian income or loss	no.	460,790	452,080	443,250	433,800	420,240	397,475	370,895
	\$	17,874,609,341	18,955,161,601	19,938,634,700	20,973,575,209	21,801,103,703	20,411,721,826	19,207,286,246
Net Capital Gain	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income- listed country	no.	5	10	50	20	25	10	5
	\$	884	1,255,288	4,315	38,186,636	72,468,997	8,693	346
Attributed foreign income- section 404 country	no.	5	0	15	5	15	15	15
	\$	538	0	130	1,799,434	7,442,306	85	50
Attributed foreign income- unlisted country	no.	5	5	5	5	5	5	5
	\$	13,430,561	12,431,912	23,109,143	143,491	182,678	61	914
Attributed foreign income- foreign investment fund or foreign life assurance	no.	10	10	10	10	10	5	5
	\$	119,030	162,480	188,444	234,670	248,358	1,154,516	1,308,017
Gross other assessable foreign source income	no.	4,490	4,415	4,130	3,820	3,185	2,645	2,265
	\$	272,214,504	328,435,407	256,142,054	277,766,262	228,743,850	240,485,670	231,802,528
Net other assessable foreign source income	no.	4,420	4,335	4,060	3,750	3,120	2,615	2,245
	\$	190,723,466	210,326,868	122,634,864	170,186,908	185,022,521	163,611,758	139,327,420
Foreign tax credits	no.	3,970	3,840	3,505	3,150	2,565	1,990	1,730
	\$	52,681,945	50,107,439	17,966,339	6,492,089	6,888,029	5,253,240	6,888,872
Australian franking credits from a New Zealand company	no.	40	55	60	45	35	20	35
	\$	134,323	65,710	69,856	9,016	11,223	120,984	55,986
Total net income or loss	no.	460,810	452,095	443,270	433,825	420,260	397,505	370,935
	\$	18,079,018,143	19,179,403,859	20,084,641,452	21,184,135,364	22,066,479,786	20,576,617,923	19,347,978,979
Taxation of financial arrangements								
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	806,475
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	594,128
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	18,005
TOFA gains from unrealised movements in the value of financial	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0
Key financial information								
All current assets	no.	279,240	272,325	265,495	259,280	250,875	237,515	221,715
	\$	43,476,125,293	46,288,661,664	47,496,626,229	51,890,639,088	54,177,201,812	51,888,865,154	51,058,735,903
Total assets	no.	313,880	305,860	298,450	291,610	282,715	267,630	249,545
	\$	163,447,435,736	307,137,223,751	187,921,135,197	741,924,937,514	209,518,205,180	230,883,972,958	203,665,295,865
All current liabilities	no.	233,470	228,485	222,590	216,420	209,330	197,775	185,020
	\$	36,242,008,535	39,058,074,273	44,913,767,768	46,327,332,611	48,553,390,928	48,765,879,321	48,793,236,467
Total liabilities	no.	256,230	250,590	244,255	238,305	230,540	218,015	203,495
	\$	103,181,809,922	103,991,553,229	122,085,298,109	127,643,197,171	246,026,218,369	160,110,088,976	141,490,558,334
Proprietors' funds	no.	307,265	299,230	293,375	286,335	277,255	262,425	244,695
	\$	190,525,284,866	64,714,156,525	206,749,576,353	71,028,787,852	-27,532,078,176	76,066,296,728	72,875,088,433

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1989–90 ²	1990–91 ²	1991–92 ²	1992–93 ²	1993–94 ²	1994–95 ²	1995–06 ²
Business and professional items								
Opening stock	no.	38,415	170,745	209,360	219,560	227,995	228,805	224,325
	\$	1,138,390,679	5,039,894,561	6,714,781,287	6,313,941,357	6,737,195,566	7,101,847,037	7,074,580,838
Purchases and other costs	no.	n.a.	n.a.	5	10	5	5	5
	\$	n.a.	n.a.	599,623	1,939,048	400,687	420,312	759,714
Closing stock	no.	40,450	174,245	214,190	224,985	232,860	231,700	225,185
	\$	1,227,126,216	5,001,661,637	6,003,470,660	6,457,703,038	7,015,375,837	7,091,500,071	7,109,697,169
Depreciable assets purchased	no.	54,285	200,785	227,755	239,065	257,980	252,845	235,575
	\$	1,126,916,618	3,862,548,766	14,319,264,344	4,895,458,465	5,273,458,585	5,101,606,021	5,327,607,615
Depreciable assets sold	no.	21,495	71,190	85,235	91,700	99,345	94,750	90,075
	\$	328,636,133	848,974,549	2,067,507,416	1,215,159,232	1,516,697,273	1,513,820,255	1,510,813,451
Trade debtors	no.	20,935	88,975	100,265	105,590	109,875	108,110	106,830
	\$	549,862,816	2,519,829,635	2,781,665,847	3,030,791,256	3,390,400,303	3,464,154,791	3,756,847,328
Trade creditors	no.	37,155	147,390	163,140	168,815	172,205	168,130	165,395
	\$	1,112,558,577	3,032,979,962	3,006,294,096	3,319,106,172	3,335,509,826	3,385,246,685	3,474,869,786
Total salary and wage expenses	no.	44,005	166,010	187,350	189,480	193,295	189,095	184,190
	\$	1,277,484,231	5,069,699,363	6,045,457,708	6,581,092,701	6,945,758,865	7,180,715,733	7,179,308,419
Payments to associated persons	no.	12,880	49,850	57,365	59,885	61,400	59,410	57,915
	\$	213,718,015	892,959,158	1,384,266,950	1,273,641,057	1,218,666,814	1,217,079,234	1,406,265,060
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Section 40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
PPS income net of expenses	no.	5	5	5	15	25	50	95
	\$	99,157	117,694	16,942	300,258	448,620	1,025,135	1,858,087
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Fringe benefit employee contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	645	215	470	475	535
	\$	n.a.	n.a.	15,822,385	35,263,339	13,128,329	5,476,674	7,445,301
Royalty expenses overseas	no.	n.a.	n.a.	140	60	60	60	55
	\$	n.a.	n.a.	7,781,062	3,215,772	6,566,420	10,729,809	18,690,126
Land degradation expenses	no.	n.a.	n.a.	125	5	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	339,033	18,000	n.a.	n.a.	n.a.
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		1996–97 ²	1997–98 ²	1998–99 ²	1999–2000 ²	2000–01 ²	2001–02 ²	2002–03 ²
Business and professional items								
Opening stock	no.	214,515	211,935	198,685	189,980	178,260	171,600	162,210
	\$	6,753,725,668	7,439,339,660	8,532,722,782	8,524,355,000	10,284,051,892	9,633,982,144	13,095,304,927
Purchases and other costs	no.	20	193,645	194,025	191,855	190,835	190,990	181,680
	\$	4,777,752	27,802,435,902	29,377,037,758	33,275,257,552	32,719,840,881	38,166,574,987	36,810,981,332
Closing stock	no.	214,235	209,420	196,875	186,990	177,765	170,795	164,300
	\$	6,712,898,438	7,561,630,459	8,330,372,021	9,608,657,524	12,552,018,206	10,647,761,583	11,838,899,187
Depreciable assets purchased	no.	218,785	216,475	201,045	197,335	172,555	n.a.	n.a.
	\$	7,927,963,186	10,214,478,211	8,139,152,225	6,759,223,564	7,343,060,393	n.a.	n.a.
Depreciable assets sold	no.	82,640	80,150	71,715	67,080	54,435	n.a.	n.a.
	\$	1,454,372,468	2,367,375,659	4,238,168,133	4,510,148,838	1,728,925,837	n.a.	n.a.
Trade debtors	no.	102,275	100,250	93,855	95,885	92,960	70,350	63,795
	\$	3,430,614,238	4,084,443,125	4,078,197,551	5,337,932,380	6,095,185,714	5,823,977,521	5,831,294,434
Trade creditors	no.	156,605	153,760	144,645	138,710	134,650	99,405	86,635
	\$	3,332,198,117	3,740,591,469	3,824,148,516	4,510,894,319	4,692,329,465	4,691,202,166	4,726,901,125
Total salary and wage expenses	no.	175,040	170,605	162,395	154,070	144,025	137,830	130,405
	\$	7,114,954,040	7,698,584,260	8,597,489,428	9,105,990,273	11,372,883,127	9,977,651,143	9,806,332,725
Payments to associated persons	no.	55,740	54,465	44,315	40,955	34,055	32,650	28,755
	\$	1,295,270,294	1,344,883,682	1,847,735,074	2,007,889,710	2,477,425,040	1,752,274,590	1,431,445,491
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.	2,770	1,980
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	92,348,600	59,836,512
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.	127,020	116,615
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	19,885,555,518	9,824,928,373
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.	2,090	1,605
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	87,264,414	67,044,663
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.	76,285	61,320
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	3,906,695,047	6,864,345,676
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.	625	405
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	7,685,811	8,292,289
Section 40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.	895	860
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	7,149,563	8,927,047
PPS income net of expenses	no.	350	91,100	72,595	78,645	n.a.	n.a.	n.a.
	\$	8,524,497	3,286,326,445	2,502,542,771	3,097,476,290	n.a.	n.a.	n.a.
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Fringe benefit employee contributions	no.	5	870	1,025	895	1,000	855	770
	\$	59,450	9,590,444	9,983,587	6,251,939	13,137,208	4,653,983	4,738,847
Interest expenses overseas	no.	505	605	550	540	635	600	570
	\$	4,338,381	7,341,821	18,360,570	8,611,392	23,091,563	23,077,599	11,504,939
Royalty expenses overseas	no.	55	65	60	65	55	55	65
	\$	24,844,399	36,882,213	5,236,484	38,510,157	51,810,280	55,609,787	94,724,269
Land degradation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	1,620	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	14,631,350	n.a.
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	445	455
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	1,495,924	3,111,631
Environmental protection expenses	no.	730	855	725	550	420	n.a.	n.a.
	\$	3,212,160	5,165,702	5,066,719	2,482,723	1,856,094	n.a.	n.a.

Taxation statistics 2009–10
Table 3: Partnership returns
Selected items for income years 1989–90 to 2009–10¹

Selected items		2003–04 ²	2004–05 ²	2005–06 ²	2006–07 ²	2007–08 ²	2008–09 ²	2009–10 ³
Business and professional items								
Opening stock	no.	156,155	151,570	150,150	145,145	139,380	132,300	123,325
	\$	25,732,573,595	26,871,618,114	13,809,992,190	14,821,160,811	17,172,883,667	25,348,322,031	15,128,061,886
Purchases and other costs	no.	178,575	173,540	160,665	153,280	147,610	138,030	128,505
	\$	43,594,616,185	462,046,427,982	45,360,293,778	51,943,494,718	429,693,565,814	61,236,778,319	135,180,086,728
Closing stock	no.	158,930	154,770	149,550	143,865	137,790	130,820	121,865
	\$	14,707,666,727	13,978,805,666	14,871,447,137	16,108,593,490	17,151,763,268	16,108,358,088	14,138,241,189
Depreciable assets purchased	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets sold	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trade debtors	no.	58,810	54,650	52,640	51,805	49,830	47,345	44,055
	\$	6,376,568,001	6,254,341,728	6,502,976,489	7,642,057,105	8,141,914,876	7,096,172,130	7,274,486,543
Trade creditors	no.	78,145	70,760	66,540	62,215	58,605	54,400	49,065
	\$	5,209,935,102	5,215,529,451	5,279,348,196	5,977,224,415	6,703,301,414	5,916,364,689	6,386,040,783
Total salary and wage expenses	no.	124,010	117,130	109,905	103,850	98,455	90,915	83,155
	\$	9,989,122,737	10,253,058,935	10,691,992,145	10,831,558,190	11,345,746,869	11,350,825,912	10,922,202,270
Payments to associated persons	no.	25,900	23,380	22,325	20,605	19,550	18,340	16,800
	\$	1,226,857,998	4,392,822,161	954,275,021	980,103,459	1,005,412,744	995,005,794	935,887,359
Intangible depreciating assets first deducted	no.	1,840	1,680	1,630	1,440	1,390	1,345	1,185
	\$	62,947,196	58,374,177	67,487,757	59,333,291	53,806,717	265,630,165	64,215,149
Other depreciating assets first deducted	no.	112,350	102,350	88,080	77,815	72,135	66,865	61,945
	\$	9,735,653,199	4,505,916,468	4,188,998,793	4,012,771,836	3,900,599,478	4,419,916,236	4,438,367,723
Termination value of intangible depreciating assets	no.	1,490	1,355	1,180	1,075	1,045	895	920
	\$	61,542,254	68,153,577	67,635,096	63,017,878	54,516,519	58,423,589	45,662,073
Termination value of other depreciating assets	no.	53,045	45,970	39,845	34,595	32,080	28,840	26,725
	\$	3,377,831,885	2,700,832,137	2,624,411,074	2,492,321,121	260,632,761,870	2,243,674,917	2,268,034,267
Deduction for project pool	no.	310	220	210	160	160	200	190
	\$	7,131,309	6,774,223	12,752,858	22,419,158	14,745,661	15,914,316	17,138,371
Section 40-880 deduction	no.	955	985	1,185	1,300	1,330	1,355	1,360
	\$	8,622,515	7,510,096	7,838,161	9,535,285	17,877,002	23,820,680	42,021,836
PPS income net of expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.	57,795	55,505
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	982,107,338	1,239,429,958
Fringe benefit employee contributions	no.	900	900	975	985	1,015	1,100	1,245
	\$	7,624,462	6,722,081	7,339,728	8,562,986	12,655,744	10,596,332	12,043,367
Interest expenses overseas	no.	625	600	550	585	530	485	455
	\$	10,157,631	12,275,359	7,028,537	15,803,059	15,891,110	7,395,918	14,380,085
Royalty expenses overseas	no.	65	60	60	75	65	75	65
	\$	90,687,795	82,775,484	154,711,749	132,637,252	141,240,095	207,307,616	230,710,064
Land degradation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for environmental protection expenses	no.	335	285	290	295	280	375	350
	\$	1,805,920	916,269	4,700,783	1,534,314	1,519,992	1,440,106	9,733,149
Environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2009–10

Table 3: Partnership returns

Selected items for income years 1989–90 to 2009–10¹

Selected items		1989–90 ²	1990–91 ²	1991–92 ²	1992–93 ²	1993–94 ²	1994–95 ²	1995–06 ²
Small business entity⁴								
Deduction for low cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for long life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs tax offset								
Small business entity aggregate turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
National rental affordability scheme tax offset entitlement	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2009–10

Table 3: Partnership returns

Selected items for income years 1989–90 to 2009–10¹

Selected items		1996–97 ²	1997–98 ²	1998–99 ²	1999–2000 ²	2000–01 ²	2001–02 ²	2002–03 ²
Small business entity⁴								
Deduction for low cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.	n.a.	31,230	34,210
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	78,931,747	65,639,656
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.	n.a.	64,790	74,215
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	1,054,831,744	1,054,646,351
Deduction for long life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.	n.a.	12,545	15,155
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	64,004,137	44,065,049
Entrepreneurs tax offset								
Small business entity aggregate turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
National rental affordability scheme tax offset entitlement	no.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2009–10

Table 3: Partnership returns

Selected items for income years 1989–90 to 2009–10¹

Selected items		2003–04 ²	2004–05 ²	2005–06 ²	2006–07 ²	2007–08 ²	2008–09 ²	2009–10 ¹
Small business entity⁴								
Deduction for low cost assets (less than \$1,000)	no.	33,495	33,675	37,890	37,300	38,760	37,675	34,290
	\$	63,464,655	64,393,648	69,319,992	69,613,651	73,269,340	70,078,451	63,421,094
Deduction for general pool assets (less than 25 years)	no.	75,980	78,510	92,640	96,025	100,600	102,615	93,405
	\$	989,598,350	1,034,610,882	1,171,043,472	1,205,687,217	1,430,200,499	1,575,725,942	1,490,103,720
Deduction for long life pool assets (25 years or more)	no.	16,230	16,960	19,785	20,810	23,375	24,820	23,465
	\$	22,034,846	24,015,671	30,793,187	33,073,986	40,592,147	44,490,662	45,196,609
Entrepreneurs tax offset								
Small business entity aggregate turnover	no.	n.a.	n.a.	15,275	19,395	30,610	30,250	27,795
	\$	n.a.	n.a.	304,511,618	382,197,628	581,406,874	570,879,615	535,070,029
Net small business entity income	no.	n.a.	n.a.	15,330	19,440	30,695	30,340	27,910
	\$	n.a.	n.a.	649,816,133	807,003,580	1,225,354,923	1,214,131,852	1,123,656,407
National rental affordability scheme tax offset entitlement	no.	n.a.	n.a.	n.a.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	15,093	73,330